

**Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket No. D.T.E. 02-25  
Responses to the Attorney General's First Set of Information Requests**

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**Request No.: AG-1-27**

Please itemize all expenses from the Company allocated to any of the Company's affiliates. In your response, please include the expense account description, account number, allocation formula, all workpapers, calculations, assumptions and basis for assumptions for each expense allocated.

**Response:**

No costs are allocated from Fitchburg Gas and Electric Light Company to any of its affiliates.

**Person Responsible:** Mark H. Collin